(d) performing steps a, b and c for each of a plurality of transactions, no transaction of the plurality of transactions occurring between the same buyer and seller as any other transaction of the plurality of transactions; and

(e) storing in a centralized database a record of each receipt generated for each transaction of the plurality of transactions.

6. (Once amended) A system for collecting electronic receipts for purchases, comprising:

a server computer coupled to a computer network, the server computer including:

a receipt generator generating an electronic receipt in response to indication of completion of a sales transaction between a buyer and a seller, the receipt including information describing the purchase and including information indicating completion of the transaction, the receipt generator transmitting the receipt via the network to a computing device operated by or on behalf of the buyer, the buyer being presented via a user interface of the device with a representation of the information describing the purchase and a representation of the information indicating completion of the transaction; and

a receipt handler responding to requests received via the network from buyers and sellers; and

a database controlled by the receipt handler in which is storable a record of each receipt generated for each of a plurality of transactions, no transaction of the plurality of transactions occurring between the same buyer and seller as any other transaction of the plurality of transactions.

11. (Once amended) A computer program product for collecting electronic receipts for purchases, the computer program product comprising a computer-usable medium carrying thereon:

(a) means for conducting a sales transaction between buyer and a seller;

(b) means for generating an electronic receipt including information describing the purchase and including information indicating completion of the transaction;